

1951-53

File No. 3698/48

P. W. DEPARTMENT

B CLASS

A BRANCH (11)

Subject:— Transfer of transactions
between P.W. officers
Accounting of

(10)

BLKJ 1953

File No. 3698/48 (11)

Etd. Scott. Slip. 24 A

Correspondence

DOCKET SHEET (B)

Subject :—

File No.

3698/48

PW DEPT.

A BRANCH. II

References :—

Copies from the main file B [m]

Date.	To whom sent.	Notes and instructions.

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It is requested that
in future communications
on this subject the No.
and date of this letter
and the distinguishing
letters above the No. as given
opposite, may be quoted, and
the reply addressed to -

THE ACCOUNTANT GENERAL
QUEEN'S ROAD, BOMBAY.
.....

No. WM. 3928

OFFICE OF THE ACCOUNTANT GENERAL,
Queen's Road,
Bombay, the 27th January 1951.

From.

THE ACCOUNTANT GENERAL

BOMBAY,

To

The Secretary to Government,
Public Works Department, Bombay.

Subject :- "Transfers between P.W. Officers."

Sir,

I have the honour to forward herewith a copy
of this office circular letter No WM. 4333, dated

22.12.1949 addressed to all Executive Engineers in
the Bombay State on this subject cited above and to state
that the desirability of complying with the requirements
of paras 437 to 448 of the complying P.W. Account Code
regarding the accounting of transfer transactions between
Public Works Division subordinate to the Bombay
Government was stressed therein with a view to
ensuring that there should be no balance outstanding
under remittance head "Transfers between P.W. Officers"
at the close of the year as required under para 484 of
the Audit manual. In spite of these instructions, however
a large number of transfer transactions remained
outstanding under the above head at the close of the
financial year 1949-50 awaiting settlement by the
~~executive~~ executive Engineers concerned, and a lot
of correspondence had to be carried on by this office for
their clearance. I would, therefore, request that
Government may kindly be moved to issue instructions
to all Executive Engineers in the Bombay state to see
that such transactions are promptly settled and
adjusted in the accounts. The attention of the

① not printed

Executive Engineers may also be drawn to Article 185 of the Account Code, Vol. III, in this connection.

Yours faithfully

Id/-s.

Deputy Accountant General,

EDM. 23.1.

Copy of this office letter No WM /4333 dated 22.12.1949
All Executive Engineers in the Province of Bombay etc. etc.

.....

Sub : "Transfers between P.W. Officers".

I have the honour to state that in accordance with para 384 of the Audit Manual there should be no balance under the remittance head - Transfers between P.S. Officers, at the close of the year, and that all the Transfers are required to be adjusted or withdrawn before the accounts of the year are closed.

2. A large number of transfers remaining unadjusted at the close of the last financial year had to be adjusted by "Journal Entries" in the accounts of the year in this office. It is, therefore, requested that all transfer transactions in the monthly accounts should invariably be supported by "Acceptances of transfers" and for this purpose, the originating Divisions should send advices etc. as soon as the transactions occur and not wait for this purpose till the accounts of the month are compiled. The responding divisions should examine all the transfers advised and take action expeditiously as indicated in para 439 of the G.P.^W Account code. In this connection attention is specially drawn to paras 437- to ibid.

3. In the last quarter i.e. January March of each financial year, it should be especially seen that the transfer transactions in the monthly accounts are invariably supported by Acceptance from the responding divisions and this is not possible, steps should be taken to withdraw

all such transfers before the accounts of the
year are closed.

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**Transfers between Public
Works Officers.**

Government of Bombay,

Public Works Department,

Resolution No. 3698/48.

Bombay Castle, (Bombay No.1),

15th February 1951.

Resolution of Government.

It has been brought to the notice of Government that, inspite of instructions from the Accountant General, Bombay, in a large number of transfer transactions between Public Works Division, balances remained outstanding under the remittance head " Transfers between Public Works Officers " at the close of the financial year 1949-50 as they were not cleared by the Executive Engineers concerned with the required promptness. The attention of all concerned is invited to Article 185 of Account Code, Volume III and they are directed to see that such transactions are promptly settled and adjusted in the accounts in accordance with the requirements of paragraphs 437 to 448 of the Central Public Works Account Code and Paragraph 484 of the Audit Manual.

By order of the Governor of Bombay,

Id/-.....

(B.K. Choksi)

Deputy Secretary to Government.

To

The Finance Department,

The Chief Engineer, Public Works Department,

The Electrical Commissioner with the Government of
Bombay,

The superintending Engineers of Circles,

The Accountant General, Bombay,

The Deputy Accountant General, Bareda,
The Electrical Engineer to Government.
The Public Health Engineer to Government,
The Director, Development Department, Ohawia,
The Executive Engineers of Divisions.

No. of 1951.

copy forwarded for information and guidance to -

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From

The A.G. Bombay.

To

The Secretary to the Government
of Bombay,

Public Works Department,

SI

Bombay No I.

No WM 5837.

Station

Dated 14th December 1953.

Subject : Transfers between P.W. Officers.

Sir,

I have the honour to state that inspite of the orders issued in Government Resolution Public Works Department No 3698/48, dated 15.2.1951 on the above subject, a large number of transfer transactions between P. W. Officers remain outstanding under the head, ' Transfers between P.W.

Officers' at the close of the year awaiting settlement by the Executive Engineers concerned. As already pointed out in this office letter No WM/ 3928 dated 27-1-1951 there should be no balance outstanding under the remittance head "Transfers between P.W. officers' at the close of the year and that all transfer transactions are required to be adjusted or withdrawn before the accounts of the year are closed. With a view to ensure this, the desirability of complying with the requirements of paras 437 to 448 of the Central P.W. Account Code and Article 185 of the Account Code Volume III was stressed on the P.W.

divisional Officers in the Bombay State. It is however noticed that the position in this respect continues to be far from satisfactory.

2. I would therefore request that necessary orders emphasising the need of strictly following the prescribed Rules prompt settlement of all transfer transactions may kindly be issued to all the P.W. Divisional Officers in the Bombay State so that adequate steps may be taken by them to see that all such debits or credits as the case may be which originate in their Divisions and which remain unadjusted at the close of the year by the responding Divisions are invariably withdrawn in their accounts for March final of the

year to which the transactions pertain.

Yours faithfully,

Id/-....

DEPUTY ACCOUNTANT GENERAL.

SSD 12.12.

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**Transfers between Public
Works Officers.**

GOVERNMENT OF BOMBAY,

Public Works Department.

Resolution No. 3698/48.

Bombay Castle (Bombay No. 1)

30th December 1953.
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Resolution of Government.

It has been brought to the notice of Government that in spite of instructions issued in Government Resolution No 3698/48 dated the 15th February 1951, a large number of transfer transactions between Public Works Officers remain outstanding under the head "Transfers between Public Works Officer" at the close of the year awaiting settlement by the Executive Engineers concerned. The attention of all concerned is invited to paragraphs 437 to 448 of the Central Public Works Account Code and Articles 185 of Account Code, Volume III and they are directed to take adequate steps to settle such transactions promptly and to see that such debits or credits as the case may be which originate in their divisions and which remain unadjusted at the close of the year by the responding divisions are invariably withdrawn in their accounts for March final of the year to which the transactions pertain.

By order and in the name of the Governor of Bombay

Id/-.....

G.N. Bodse,

Deputy Secretary to Government.

To

The Finance Department,

The Accountant General, Bombay,

The Chief Engineer, Public Works Department,
(Roads and Building),

The Chief Engineer, Public Works Department,
(Irrigation)

The Chief Engineer, Bombay Electric Grid,

The Superintending Engineers of Circles,
The Public Health Engineer to Government,
The Electrical Engineer to Government.

The Director, Development Department Chawls,
The Executive Engineers of Divisions.

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No. of 1953

copy forwarded for information and guidance to -

Issued. Id/-.. 2.1.54.

KKW/ 30.12.53.

